SASKATCHEWAN

WESTERN DEVELOPMENT MUSEUMS

ANNUAL REPORT
1985 - 1986

87-05719,

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The Saskatchewan Western Development Museums are a province-wide network of four museums which preserve the history of settlement in the Canadian West. Branch museums in Moose Jaw, North Battleford, Saskatoon and Yorkton have their own distinct theme, each of which contributes to a colourful and comprehensive treatment of western development from the settlement period to the present.

The public is served primarily through exhibits and programs delivered through the branch museums. Preparation and background work, however, is usually carried out by staff in a Provincial Service Centre which also safely stores the WDM artifact collection not on current display. Cooperation among staff and volunteer groups is the key to final success in almost all programs. The Museum activities are directed by the Western Development Museum Act which outlines objectives of the museum in relation to the preservation and interpretation of the history of the economic and cultural development of western Canada.

SASKATCHEWAN
WESTERN DEVELOPMENT MUSEUMS

MOOSE JAW
NORTH BATTLEFORD
SASKATOON
YORKTON

ANNUAL REPORT
Fiscal Year Ending March 31, 1986

Saskatchewan

Minister
of Culture
and Recreation

Legislative Building
Regina, Canada
S4S 0B3

December 15, 1986

The Honourable F.W. Johnson
Lieutenant Governor
Province of Saskatchewan

Sir:

I have the honour to submit the Annual Report of the Saskatchewan Western Development Museums for the fiscal year ending March 31, 1986.

Respectfully submitted,

Colin Maxwell

Colin Maxwell
Minister In Charge
SASKATCHEWAN WESTERN
DEVELOPMENT MUSEUMS

SASKATCHEWAN
WESTERN
DEVELOPMENT
MUSEUMS

PROVINCIAL SERVICE CENTRE
P.O. Box 1910, 2935 Melville Street
Saskatoon, Saskatchewan S7K 3S5
(306) 934-1400

December 15, 1986

To the Honourable Colin Maxwell
Minister of Culture and Recreation
Province of Saskatchewan
REGINA, Saskatchewan

Dear Sir:

I have the honour to submit the Annual Report of the Saskatchewan Western Development Museums for the fiscal year ending March 31, 1986.

Respectfully submitted,

S. O. Asher

S. Orme Asher, Chairman
Board of Directors
SASKATCHEWAN WESTERN DEVELOPMENT MUSEUMS

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BOARD CHAIRMAN'S REPORT

Public response to exhibits, programs, and special events of the Saskatchewan Western Development Museums during the past year was outstanding. Over 222,000 people visited the four Museum branches. It is encouraging for the Board to see this high degree of public support. While this public aspect of the Museums' work was the most apparent, the important behind-the-scenes tasks of artifact preservation and work on the artifact collection records continued. All artifacts from North Battleford and from outdated storage in Saskatoon which were designated for storage in the new environmentally controlled Provincial Service Centre have been moved. A specialized new storage area exclusively for the organization and storage of restoration parts was designed and constructed in the Service Centre.

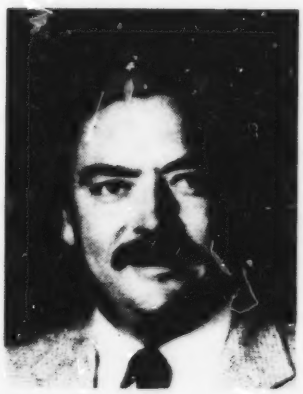
Among the more significant restoration projects completed during the year were a Cessna Crane aircraft, a 1929 Chevrolet sedan, and the total reconstruction of the WDM's steam calliope.

During the year, the Museum outreach programs included the production of a travelling exhibit on Saskatchewan Trade Tokens from the significant Tannahill-Harding Collection held by the Museum.

In the area of facility upgrading, work continued on projects made possible through Sask Sport Trust funds. Construction began at North Battleford in September and continued throughout the remainder of the fiscal year on a major expansion and renovation of the existing building. In Saskatoon, plans were finalized for a major refurbishment of all public service areas in the building.

Planning was undertaken during the year for future exhibition developments. Background work was completed on a Master Exhibition Plan for the WDM which, when completed, will chart the course of WDM exhibition changes and improvements over the coming five years.

The various activities which I have outlined emphasize the Board's objective to meet the goals so carefully set out in the WDM's governing Act. Through this, the Board wishes to insure that the Saskatchewan Western Development Museums continue to occupy a vital place in the overall cultural life of Saskatchewan.



Orme Asher, Chairman of the Board

MUSEUM REPORTS

MOOSE JAW

In Moose Jaw, plans proceeded for an entirely new orientation area to lead visitors on separate pathways to each of the major theme exhibits—rail, water, land and air transportation. This re-orientation, including a major reorganization of the exhibits and galleries, will be undertaken in 1986-87.

To assist the Moose Jaw Museum in realizing its goals, a Community Liaison Committee was formed. This is a local committee of the WDM Board, established to encourage coordinated development of the Western Development Museums at both local and provincial levels.

A highlight of the year was the completed restoration by volunteers of a Cessna Crane aircraft as part of the British Commonwealth Air Training Plan exhibit. This was the 1985 Members' Project, and was partially funded through Member contributions.

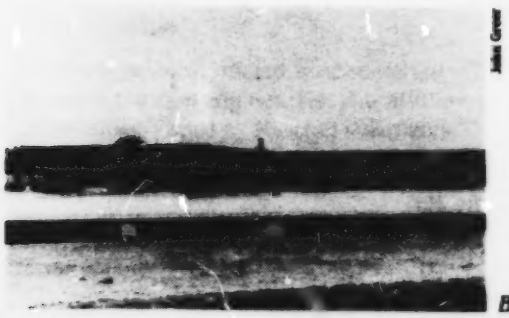
Public programming this year included the "Come Fly A Kite Contest" in June and "Travelling Toys" in December.

Cessna Crane restoration

NORTH BATTLEFORD

The Battlefords WDM, which focuses on agriculture and town life in the 1920s, closed temporarily at the end of a busy summer season, as construction began on a new addition and renovations which will enable year round service to its visitors. Modifications include a 23,000 square foot exhibition gallery addition and a complete renovation to the existing building. When completed in 1986, additional space will be provided for education and community programs and for volunteer restoration projects. Exhibits will be added to the new gallery during the year following completion of the addition.

Public programs were well attended this year, with record attendance at the annual "Those Were The Days" show.



Battlefords WDM addition

SASKATOON

Public response to the Saskatoon Museum's central "Boomtown" exhibit continues to be good, and the Branch achieved its highest visitation ever. Volunteer support in animating Boomtown Street is a definite factor in its popularity. A special highlight of the year was the WDM's Pioneer Pavilion as part of Folkfest which attracted record crowds during August. Harvesting demonstrations as part of Exhibition Week in July and for schoolchildren in September were also spearheaded by volunteers, with staff coordination.

Exhibit reorganization of the two major support galleries—Agriculture and Transportation—was completed during the year. Planning also began for extensive renovations to the Museum's public areas, convention hall, cafe and gift shop which will take place in 1986.

Pioneer Pavilion, Folkfest

YORTON

Gallery modifications in Yorkton included development of a feature exhibit area for travelling and temporary museum exhibits as well as upgrading of the Religion exhibit.

Yorkton's Education Room was completely furnished with tables, chairs and window blinds, and was made available for use by schools and community groups. Membership donations for 1985 were used to fund this project.

The Yorkton Threshermen's Show and Seniors' Festival was again very successful, recording its third highest attendance ever. A new feature, developed to celebrate Saskatchewan Heritage '85, was an exhibit on farm water supply entitled "From Hand To Power in the '30s".

Public programs in Yorkton this year included "SHOOT YORKTON: A Photography Contest," a Pinhole Camera workshop, and a workshop on Computers For Families offered to complement the temporary exhibit, "Concerning Work."

"From Hand To Power in the '30s"

PROVINCIAL SERVICE CENTRE

Relocation of artifacts from throughout the Province to the WDM Provincial Service Centre continued as a priority in 1985. This facility provides safe, secure, environmentally controlled storage for artifacts not currently on display or those scheduled for future restoration activity.

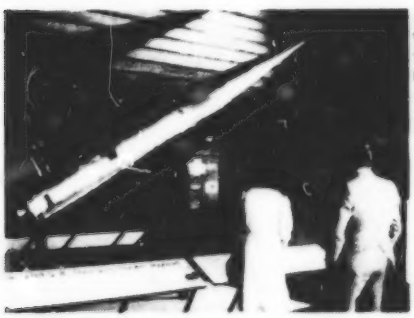
Program activity in the Provincial Service Centre included the following:

COLLECTIONS

The relocation of artifacts to the Provincial Service Centre was a major activity of Collections during the year. Approximately 4000 artifacts were processed and placed in storage at the Centre. Acquisition offers were processed by Collections, and 337 artifacts were accepted into the collection in addition to library acquisitions. Significant progress was made on the selection of artifacts for the Extension collection. There were 248 artifacts designated for extension use. A first draft of a management policy for the use of extension artifacts was completed.

Cataloguing of artifacts continued, with approximately 1860 artifacts catalogued. Data entry proceeded rapidly with 4733 artifacts entered on the computer. In February 1986, 53,000 records were added to the National Humanities Database by CHIN.

Support for cataloguing was provided by the Registration Assistance Programme of National Museums of Canada.



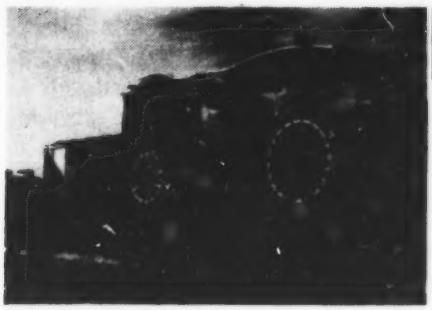
Donations during 1985 included the 'Aries B' rocket payload, donated by SED Systems Inc.

CONSERVATION/ARTIFACT CARE

Although the WDM still lacks trained specialized conservation staff, existing Artifact Care staff improved the quality and quantity of environmental monitoring, both in the controlled setting of the Provincial Service Centre and in the limited-control environments of the four Museum exhibit buildings.

Restoration focused on extension or "use" artifacts this year, with the WDM's popular steam calliope being totally refurbished for display at Expo '86 in Vancouver. Funding for this restoration and for minor repairs to the mechanical horse, "Blowtorch," was received from Sask Expo 86 Corporation.

Classes were again offered in cooperation with the Pioneer Threshermen's Club in the operation of steam traction engines. The year also saw an improvement in the preparation of summer show artifacts used by Museum volunteers.



WDM steam calliope leaves for Expo.

EXHIBITS

1985 saw some significant exhibit changes, along with the initiation of planning for future exhibit directions at the WDM.

Major reorganization occurred at the Saskatoon Branch in both the Agriculture and Transportation galleries. In Yorkton, a new temporary exhibit gallery was opened to accommodate travelling and short-term shows. Work began on a series of new exhibits dealing with Agriculture and Farm Life/Town Life for the new exhibit wing in North Battleford. In Moose Jaw, planning for the gallery redevelopment which will begin in 1986-87 continued. Small showcase displays were also prepared to accommodate specific Branch needs.

TEMPORARY EXHIBITION SCHEDULE
1 April 1985 — 31 March 1986

*The Life and Work of John Gibson

From: Brock Silversides
At: Moose Jaw
Saskatoon
Yorkton

*Agatha Stupnikoff

From: The artist
At: Moose Jaw
North Battleford
Yorkton
Saskatoon

Vilhelmina to Wilhelmina

From: Swedish Embassy
At: North Battleford

With Brush and Palette:
Peter Rindisbacher

From: International Programme
At: Saskatoon

*Ad Art

From: Society of Illustrators & Designers
At: Saskatoon

Contemporary Japanese Prints

From: International Programme
At: Saskatoon

Marconi

From: International Programme
At: Yorkton
Saskatoon

Canadian Bicycle Touring

From: Can. Cycle Association
At: Moose Jaw

*Saskatchewan Trade Tokens

From: WDM
At: Moose Jaw
Saskatoon
Yorkton

*W.J. Oliver: Photographer

From: Glenbow
At: North Battleford
Moose Jaw

*Excellence In Design

From: Sask. Architectural Association
At: Saskatoon

*SED Systems Rocket

From: SED Systems
At: Saskatoon

Concerning Work

From: Manitoba Museum of Man & Nature
At: Saskatoon
Yorkton

Metis

From: Canadian Museum of Contemporary Photography
At: Saskatoon

*Clearwater Photography Project

From: Keith Starks
At: Yorkton

*Dale Cline Paintings

From: The artist
At: Moose Jaw

Winter On The Farm

From: Canadian Museum of Contemporary Photography
At: Saskatoon

*Organized in Saskatchewan

OUTBOUND TEMPORARY EXHIBITIONS
1 April 1985 — 31 March 1986

Saskatchewan Trade Tokens
Sent to: Canadian Numismatic Conference
Regina

Tourism Display
Sent to: Information Centre
Fleming

EDUCATION

Education activities focused on expanded development of public programs, while at the same time maintaining established relationships with Saskatchewan's school system. Included in this effort were a major series of programs centered on the theme "Concerning Work," sleigh rides and Christmas programs, and Easter break activities for families.

School programming continued to be a major focus, with a new concept of "Discovery Days" introduced at the Saskatoon and Yorkton Museums. Museum Days in North Battleford and School Harvesting Demonstrations in Saskatoon both offered a glimpse of Saskatchewan's agricultural heritage to students. Special Christmas programs in Yorkton and Saskatoon continued to be popular.

Booking procedures for the WDM's A-V programs and Museum Kits were streamlined. Several slide-tape productions were converted to videotape. A new WDM Museum Kit was developed, entitled "Prairie Pioneer Children 1886-1920." Another major accomplishment of the year was the organization of the WDM slide library into a more efficient and accessible system.

The WDM Wheelwright Seminar, offered at the Provincial Service Centre, was again well received.

Sleigh rides part of public programming.

PUBLIC RELATIONS AND PROMOTIONS

The Public Relations and Promotions Program was heavily involved in the planning and promotion of special events during 1985-86. Increased emphasis on public programming, along with the continuation of ongoing special event activity, resulted in a series of targeted promotional efforts.

The WDM Membership Program showed steady increases and now stands at 870 Members. The Saskatoon Antique Car Club boosted Membership totals by close to 90 Members through the initiation of a block Membership for Club members. Members' projects successfully completed in 1985 include:

- restoration of a Cessna Crane aircraft in Moose Jaw
- restoration of a 1919 barn for the Living Historic Farm in North Battleford
- construction of a Restoration/Workshop facility in Saskatoon
- furnishing of Yorkton's Education Room

The need for more information about the exhibits within our Museums was partially answered through the production of self-guided tour brochures. Funding for this project was received from Saskatchewan Heritage '85. Numerous smaller print pieces were prepared throughout the year for specific events and programs, while the monthly "Sparks Supplement" continued as an ongoing communications vehicle to external publics.

Members' projects included a Restoration/Workshop facility in Saskatoon.

RESEARCH

Research efforts have been directed toward the assessment of artifacts in connection with relocation to the Provincial Service Centre. Collection rationalization reports were prepared on large harvesting artifacts, automobiles and trucks, and gas tractors.

In addition to collections research, exhibit research was carried out on a number of topics for the purpose of label preparation. History research on pertinent Museum topics continued, with articles published in *Plainsman*, *Western People*, and *Caring For Our Past: Documenting Saskatchewan Multicultural Heritage*.

Organization of the WDM Library continued to be an important Research priority, and a major accomplishment was the completion of a listing of the Library's holdings of 6610 catalogues representing 505 agricultural machinery companies.

Research inquiries from the public totalled 150.

PUBLIC RESPONSE ATTENDANCE FIGURES FOR 1985-86

	Individual	Group	School	Special Events	1985/86 Total
Moose Jaw	27,264	1,746	3,413	1,420	33,843
North Battleford	21,715	947	4,267	5,400	32,329
Saskatoon	46,788	29,396	12,552	48,427	137,163
Yorkton	6,998	324	2,156	9,284	18,762
	102,765	32,413	22,388	64,531	222,097

1985 Saskatchewan Western Development Museums Members

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Mr. & Mrs. J. Adams
Alan Adams
Ronalda Adkin
Frank Afterchuk
C.R. Aikens
Akin & Olfert Architects
S.S. Albulet
David & Greta Allen
Mark Allen
Mr. & Mrs. Rick Allen
Alexander S. Anderson
Bart Anderson
Elmer Anderson
George F. Anderson
Russell Anderson
Wendell B. Anderson
Edith Andison
Grace & Nick Andrade
Peter Andrew
Mardelle Antonini
Mr. & Mrs. J.K. Appleby
Dr. John Archer
Bert Armstrong
Edwin Armstrong
Roy H. & Patricia G. Armstrong
Sharon Armstrong
Mr. & Mrs. Orme Asher
Athabasca Airways
Mrs. Margaret Atkin
Eli Audet
Leo Audet
Mr. J. Audette
Claudine Audette-Rozon
Fred Auser
Phyllis M. Ayres
Randy & Brenda Babich
A. Baggenstos
Mrs. M. Joy Baht
Gertrude Baillod
Philip & Muriel Baines
Walter & Ethel T. Baines
Mr. and Mrs. Fred Baker and Family
Mildred Baldwin
Delmer E. Ball
Mel & Evelyn Ball
Mr. T.W. Ball
Harvey Ballard
Reuben H. Baragar
Margaret Barber
Donna Barclay
Carole Bassett
Carmen Bassingthwaite
Burlin (Bud) Bates
Albert & Jacqueline Bauche
Ivan Bayne
Denise Bazin
Russell L. Beach
G. Garrould Beaumont
Ernest Becker
Graham & Eunice Begg
Hannah Bell
Mr. & Mrs. Gordon Bell
Arnold Bells
Jo-anne Belzil
Ernie Benfield
Allison Dyer Bennett
Mr. & Mrs. George Bennett
Elmer & Eleanor Berg
Henry Bergen
Howard Bergen
Robert & Dorothy Bews
Floyd W. Bigsby
Florence & Roy Birtwistle
Clarence & Pat Bischop
Bjelde Creek Community Club
James R. Blackwood
F.E. Bladon
Mr. & Mrs. J. Blenkinsop
Walter Bligh
Jacqueline S. Bliss
I. Block
Olga A. Bobiash
Douglas & Merle Bocking
E.A. Boden
Mrs. Joy Bolstad
Anton Bonokoski
Mable Book
Ed & Evelyn Boon
Ted Bourree
Mr. & Mrs. Stanley Boyko
Dave Bradford
Brandt Industries
N. Bray
Bricker's Shoes (1975) Ltd.
Bridge City Electric
Mr. & Mrs. Mervin Briggs
Robert Brinkhurst
A.B. Brookes
J.L. Brown
John T. Brown
Linda & Rod Brown
Mr. R.C. Brown
Roy & Lily Brown
Jack I. Bruce
Peggy Brunsdon
R.C. Bryce
K.M. Buceuk
Alex Buchanan
Bert Buckle
J.G. Buckley
Mr. J.J. Buhler
Kenneth G. Bunn
Clive Burnard
Murray Burton
Betty Burwell
Dr. John D. Bury
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Johanne Cadieux
E.J. Campbell
Joylene Campbell
Neil Campbell, Sr.
Mr. R.N. Campbell
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Canada Safeway Ltd.
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Mrs. Edith Carlson
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Wilbert A. Cave
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Dave Chambers
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Lon Chilson
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Allen & Dorothy Van Cleave
Mr. & Mrs. Melvin Cleven
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Ivan Coffin
Myrtle E. Cole
Mr. & Mrs. Harold Collacott
J. Collins
Mr. & Mrs. Wade Collins
Bert Conboy
Cooperative College of Canada
Pern Cordery
D.A. Cormode
Carl Craik
H.R. Craik
Morrow & Evelyn Cranston
George & Mary-Ellen Crooks
Francis & Audrey Crosson
Peter E. Crotenko
Cuelenaere, Beaubier, Kendall
Clayborne H. Cummins
Fred Cunningham
Tom Currie
Carol & David Dacquisto
Maurice Dagenais
E. Dahms
Francis W.S. Dale
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Davidson Family
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Fred Davidson
A.E. Davies
I. Florence Davies
Ken Davies
Chisholm Davis & Family
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Russell Dayman
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Mr. & Mrs. Christopher Dean
Ruth Decker
Harry Dekker
Mr. & Mrs. K. Delahey
Pat Delong
W.G. Dennstedt
Mrs. M.L. Denson
Mrs. Grace Derdall
Mrs. Clara Desautels
Paul Desiatnyk
George Dierker
Gordon Diggins
Lorne Dignean
S.A. Dimmock
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Sophia Dixon
Winona Dixon

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Bob Dobranski
Diane Dodds
Earl W. Dodds
Vince Dodds
Mr. & Mrs. Frank Draper
Jake Driedger
Allan Duddridge
Architect Ltd.
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Patricia R. Dvorak
Willard Dyck
D.W. Eamon
Janet I. Eamon
Cliff Eddingfield
G.H. Edgelow
A.O. Edighoffer
Alfred Egilsson
Robert Eisler
Roy & Edith Elander
Harold Eley
Sherman Ellingboe
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George E. England
Mrs. L.H. Epp
Robert E. Erickson
Ian Evans
J.E. Evans
James D. Farquhar
R.A. Faulkner
Rudi Fast
Joan Feather
Rose Fedorak
Bill Fehr
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Alfred & Veronica Fettes
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Philip Fink
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Rick & Elizabeth Folk
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Emile Francis
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Emile Frey
Blake Friesen
Gus Froese
J.M. Frohlick
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Harley Gallant
R.J. Galloway
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Mr. R.G. Gibson
William & Marjorie
Gibson
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Robert & Selma Giddings
M.I. Gillespie
Janice Gillett
Michael J. Gilmore
& Family
Glenbow-Alberta Institute
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Wes Glydon
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Marcel de la Gorgendiere
F.A. & Amelia L. Gotthold
Elwood Goud
Ray Graves
William Green
Gordon Greenwood
Mr. & Mrs.
Clinton Greenwood
S.W. Gregor
Hilda Grigg
John V. Grimson
Kitty Grosskopf
Al & Shirley Gruber
Eugene Gryba
T.L. Guggenmos
R.J. Haffermehl
John A. Haines
Mrs. W.M. Hamilton
Paul C. Hamilton
Lloyd E. Hampton
Jim Hanline
Dalton Hannah
Grant Hanning
Bud H. Hansen
Evelyn Hansen
Frank G. Harding
John L. Hardy
Mr. & Mrs. Geo. V. Hare
Harry Hare
Ken Hare
Bob Harris
Lulu E. Hartsook
Dean Hattum
John Haugen
Everet E. Hauta
Floyd A. Hawley
Harvey Heichman
Don Helfrick
Stephen Helfrick
Drs. T.Y. &
Judith Henderson
W.D. Henderson
A.J. Henshaw
Harold A. Hergott
Fulton Heron
Barry Hertz
John Hettel
Alvin Hewitt
C.J. Hewitt
Ben G. Hewson
Mrs. Margaret Hicks
Esther & Daisy Highfield
Reuben Hill
James C. Hindley
Basil W. Hindmarsh
Mrs. Agnes Hipkiss
Leonard S. Hiscock
Mr. & Mrs. J.M. Hodder
Oscar Hoffman
Audrey Holmes
J.G. (Pete) Holt
Max Holt
N.W. Holywell
James C. Hopkins
Ronald Hopkinson
Wm. Horkoff Jr.
Hotel Bessborough
Val & Sylvia Howard
Robert E. Hryniuk
Hub City Display Ltd.
Harold Huber
Mr. H.F. Hubick
Doris Hughes
J.A. Huhn
Robert Hunter
William N. Hurd
Claude & Judith Hutton
Delvyn Huyghebart
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J.R. Ingram
R.G. Ingram
Sharilyn J. Ingram
Mr. & Mrs. E. Ivison
Gordon Jackson
Arnold Janzen
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Winston Jarrett
Gerald & Jean Jeanotte
Florence S. Jenkins
John Deere Ltd.
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E. Lorraine Johnson
Gordon Johnson
& Family
H.W. Johnson
Isabel Johnson
R. Gary Johnson
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Mr. & Mrs. Jeno Kantor
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Louis & Catherine Karpan
J. Lynne Keffer
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Mrs. Verna Kilburn
James J. King
Leo King
Doris Kinne
Klassen Family
Arnold Klassen
David F. Klatt
Reinhard Klatt
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John Knudson
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Peter & Edith Kowall
Edward Krysa
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William R. Lissell
Alf Logan
Margaret Logan
J.A. & Beatrice Longhurst
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Wm. Hector Loveridge
George Lowenberger
L & S Equipment Ltd.
Robertson Luke
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Carl & Mary Lynn
James & Bodil Lynn
James T. Lyon
D. Shirley MacAulay
Mary MacColl
C. MacDonald
Cam MacDonald
D.G. MacDougall
Frank MacGregor
Mr. C.D. MacGregor
Mrs. R. MacIntosh
Jim MacKay
Mrs. E.E. MacKay
Mr. & Mrs. R.W. MacKenzie
Effie MacLean
Mrs. E.J. MacLean
MacPhedran & Robb Engin. Ltd.
James Macaulay
Kent Macaulay
Carol & Kelly Maccan
Olga R. Maccan
Mrs. Eleanor Macelduff
H. James Maher
Tom & Esther Mainland
Mr. F.E. Major
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Mrs. A. Mann
Marion & Louis Marcotte
Gordon H. Martens
C.G. Martin
Cynthia J. Martin
David Martin
Fred J. Martin
Mr. Juell Martinson
Mr. & Mrs. Johnny Maruska
Glen Mason
Maureen Matthew
Diana Matthews
Mr. & Mrs. L.M. Matthews
Paul Mattis
Mary Mattison
Betty Mauchel
William Maurer
Alan May
Bernhard Mazur
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Alice McBennett
Willis & Frances McCartney
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J.G. McCudden
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William McDonald
Donald McDougall
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Helen & Gordon McEwen
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Dean C. McGugan
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C. Irwin McIntosh
McKague's Funeral Home
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AUDITOR'S REPORT

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the balance sheet of The Western Development Museum Fund as at March 31, 1986, and the revenue fund statement of revenue and expenditure and fund equity and the special projects fund statement of transactions by project for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Western Development Museum Fund as at March 31, 1986, and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting applied on a basis consistent with that of the preceding year.

W.G. Lutz

Regina, Saskatchewan
June 27, 1986.

W.G. Lutz, F.C.A.,
Provincial Auditor

Statement 1

THE WESTERN DEVELOPMENT MUSEUM FUND
BALANCE SHEET
As at March 31

REVENUE FUND

ASSETS

	1986	1985
Current:		
Cash and short term investments	$ 135,822	$ 177,517
Accounts receivable	36,290	18,138
Inventories at the lower of cost or replacement cost	89,133	79,073
Prepaid expenses	2,588	4,679
Total current assets	263,833	279,407
Fixed assets — cost (Note 2)	9,704,322	8,600,855
	$ 9,968,155	$ 8,880,262

LIABILITIES AND EQUITY

	1986	1985
Current:		
Accounts payable and accrued liabilities	$ 212,720	$ 122,523
Deposits	2,460	2,635
Due to Special Projects Fund	21,985	69,700
Total current liabilities	237,165	194,858
Equity:		
Revenue Fund (Statement 2)	26,668	84,549
Fixed assets	9,704,322	8,600,855
	9,730,990	8,685,404
	$ 9,968,155	8,880,262

SPECIAL PROJECTS FUND

Cash and short term investments	$ 1,795,942	$ 25,664
Accounts receivable	11,274	11,178
Dues from Revenue Fund	21,985	69,700
	$ 1,829,201	$ 106,542
Unexpended balance of special projects (Statement 3)	$ 1,829,201	$ 106,542
	$ 1,829,201	$ 106,542

(See accompanying notes)

Statement 2

THE WESTERN DEVELOPMENT MUSEUM FUND
REVENUE FUND
STATEMENT OF REVENUE AND EXPENDITURE AND FUND EQUITY
Year Ended March 31

	1986	1985
Revenue:		
Rentals, commissions and souvenir sales	$ 423,940	$ 390,408
Less: cost of sales	323,587	301,703
Gross profit	100,353	88,705
Grants — Province of Saskatchewan - Operating	1,315,913	1,598,268
— Saskatchewan Sport Trust - Capital (Note 4)	—	2,200,000
— National Museums of Canada	80,000	80,000
Other grants and donations	7,500	85,951
Admissions	126,469	133,177
Interest earned	25,428	59,645
Other income	20,489	20,553
	1,676,152	4,266,299
Expenditure:		
Salaries and benefits	1,136,429	1,149,284
Building maintenance and utilities	286,852	360,042
Exhibits and collections	36,087	36,483
General and administrative expense	179,027	243,658
Promotion and publicity	52,705	86,085
Acquisition of fixed assets (net of disposals)	40,829	2,085,694
Interest expense	2,104	170,483
	1,734,033	4,131,729
Excess of revenue over expenditure (expenditure over revenue)	(57,881)	134,570
Fund equity (deficit), beginning of year	84,549	(50,021)
Fund equity, end of year to Statement 1	$ 26,668	$ 84,549

(See accompanying notes)

Statement 3

THE WESTERN DEVELOPMENT MUSEUM FUND
SPECIAL PROJECTS FUND
STATEMENT OF TRANSACTIONS BY PROJECT
Year Ended March 31, 1986

	Unexpended Mar. 31/85	Funds Received/ Receivable	Funds Transferred	Funds Expended	Unexpended Mar. 31/86
General Museum Reserve	$ 9,693	$ 684	$ —	$ —	$ 10,377
George Shepherd Library Fund	5,610	528	—	—	6,138
Building Repair Fund	—	—	350,000	—	350,000
Membership Fund	11,635	21,889	—	17,102	16,422
Colony House Fund	7,542	572	—	—	8,114
Lions Club Park Fund	507	—	—	507	—
Threshermen's Winter Works Fund	—	750	—	—	750
N.B. Display Fund	—	—	87,000	—	87,000
Artifact Fund	—	500	—	—	500
Saskatoon Building Fund	4,097	1,222	500,000	23,400	481,919
N.B. Building Fund	1,456	105,192	949,887	1,022,584	33,951
Yorkton Building Fund	(3,567)	5,109	—	—	1,542
Moose Jaw Capital Donation Fund	3,732	334	—	—	4,066
National Museum of Canada — Registration Assistance	64,755	55,856	—	85,762	34,849
Government of Canada Grants — Materials	—	2,926	—	2,926	—
— Cultural initiatives	1,082	—	—	2,027	(945)
Province of Saskatchewan Grant — Employment Development Grant	—	138,311	—	138,311	—
N.B. Commemorate '85	—	2,450	—	2,450	—
Sask. Sport Trust - Capital Fund (Note 4)	—	2,732,276	(1,886,887)	50,871	794,518
	$ 106,542	$ 3,068,599	—	$ 1,345,940	$ 1,829,201

(See accompanying notes)

THE WESTERN DEVELOPMENT MUSEUM FUND
NOTES TO FINANCIAL STATEMENTS
March 31, 1986

1. **Significant Accounting Policies**

These financial statements have been prepared in accordance with accounting policies that are considered appropriate for organizations of this type. Accordingly, these financial statements have been prepared on the accrual basis of accounting, except as noted in 1(b), and include the following significant accounting policies.

a) **Fixed Assets and Equity in Fixed Assets**

The amounts expended on land, buildings and equipment by the Revenue Fund and the Special Projects Fund together with major restoration costs of exhibits are capitalized in the accounts of the Revenue Fund during the year the asset is acquired with a corresponding equal amount being recorded in the accounts as "Equity in fixed assets."

The acquisition costs of fixed assets are included in the Revenue Fund statement of revenue and expenditure and fund equity and in the Special Projects Fund statement of transactions by project in the year the assets are acquired except where assets are acquired and financed by means of loans which are secured by mortgages against the related assets; in which case the expenditures are reflected in the statement of revenue and expenditure as the related principal portion of the loans are reduced. Accordingly, no depreciation is recorded in the accounts.

At the time of disposal or retirement the costs of assets disposed or retired are removed from the fixed asset accounts together with a corresponding entry to "Equity in fixed assets.".

b) **Grant Revenue Recognition**

Operating and capital grants received from the Province of Saskatchewan or certain other non project related grants are recorded as revenue when received in the Revenue Fund.

Special project grant funds receivable are recorded when expenditures incurred exceed funds received on a project by project basis.

c) **Non-grant Revenue Recognition**

Admissions and other revenue are taken into operations when earned. Donations are recorded as revenue when received.

d) **Special Projects Fund**

The Special Projects Fund represents project oriented activities of the museum which are not financed out of normal operating revenue but rather are financed by project grants or by designated funds received. These projects are normally non-recurring. Funds received and expenditures incurred are reflected in these financial statements if the benefit of such expenditures accrues to the museum.

2. **Fixed Assets**

	Cost Mar. 31/85	Net Additions: Revenue Fund	Net Additions: Special Projects Fund	Cost Mar. 31/86
Buildings	$7,398,808	$ —	$1,045,469	$8,444,277
Land	6,900	—	—	6,900
Furniture & Fixtures	157,052	23,994	16,137	197,183
Automotive & Shop Equipment	413,023	16,834	1,033	430,890
Exhibits	618,072	—	—	618,072
Other	7,000	—	—	7,000
	$8,600,855	$ 40,828	$1,062,639	$9,704,322

3. **Status of Museum**

The Western Development Museum Board was incorporated by The Western Development Museum Act, Chapter W-12, R.S.S. 1977-78 which established the Western Development Museum Fund.

4. **Sask. Sport Trust — Capital**

In 1985, $2,200,000 was shown as revenue in the revenue fund, as monies were used to pay off the mortgage on the Provincial Service Centre Building. In 1986, $2,700,000 was received and shown as funds received in the Special Projects Fund Statement of Transactions by Project as the Board designated these funds as Special Project Funds.